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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Kimitaka SATO

Art Unit: 1773

Application No.: 10/555,638

Examiner: Le, Hoa T.

Filed: November 4, 2005

Attorney Dkt. No.: 12065-0035

For: MAGNETIC POWDER, A MAGNETIC RECORDING MEDIUM USING THE MAGNETIC POWDER AND A METHOD OF SURFACE TREATING A MAGNETIC POWDER (AS AMENDED)

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

December 18, 2007

Sir:

In response to the Office Action dated September 19, 2007, please revise the application as follows: